THE IMPACT OF STRATEGIC PLANNING ON THE PERFORMANCE OF NON-GOVERNMENTAL ORGANIZATIONS IN THE NEW CENTURY: A REVIEW¹

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ABSTRACT

Non-governmental organizations (NGOs) aim to provide accessible and quality services, meet the needs of the public, and make efficient and efficient use of the available resources. It is usually difficult to measure the performance of these organizations due to their non-quantifiable and multiple goals. Strategic management, which is commonly accepted contemporary management tools to challenge long terms uncertainties, would provide substantial aids to NGOs. It is expected from NGOs to utilize strategic planning tools to transform the public funds and donations into value-added services. Although the common view on the literature is the importance of the use of strategic management in NGOs as a mechanism for performance improvement efforts, there is a lack of consensus on the selection of strategic management tools for evaluating NGO performance. In order to increase the understanding of recent studies in the literature, aims to explore the role of strategic management on the performance of NGOs.

Keywords: Non-Governmental Organizations, NGOs, Strategic Management, Performance.

1. INTRODUCTION

Non-governmental organizations (NGOs) are described as autonomous, non-profit-making, selfgoverning and campaigning organisations with a focus on the well-being of others (Gray, et al., 2006). Measuring the performances of those organizations is a fairly problematic issue. Because, they aim to provide accessible and quality services, meet the needs of the public, and make efficient and efficient use of the available resources. It is usually difficult to measure the performance of these organizations due to their non-quantifiable and multiple goals.

Strategic planning is one of the foremost contributors to the outputs of the NGOs. It is a commonly accepted contemporary management tools to challenge long terms uncertainties. Ignoring organizational strategic planning might lead to insufficient performance and risk of failures (Salkic, 2014). Strategic planning should thus focus on the elements which have a major influence on the distinguishing organization by strengths, weaknesses, and strategic objectives and by designing the opportunity to take advantage of strengths, overpowering weaknesses and achieve the objectives specified.

Strategic management propositions substantial aids not only to for-profit companies and public administration, but also to NGOs (Allison and Kaye, 2005). This is because NGOs operate in an environment pigeon-holed by difficulty, jeopardies, and financial hesitation. Lewis (2003) highlights that NGOs work in unbalanced and conflict-prone parts, along with the "predatory" or "failed" states whose presence is suspected. The absence of such an attitude would consequently lead to immediate NGOs being detrimental to their financial sustainability. Because, public funds and donations are among the most important supports and guides for non-governmental organizations to improve their operational efficiency (Franklin, 2011).

In this respect, it is expected from NGOs to utilize strategic planning tools to transform the public funds and donations into value-added services. In other words, strategic planning can be used to preserve public credibility through accountability to financial partners who wish to ensure their funds may be better routed through philanthropic activities for good purposes. Strategic management have a long-term impact on non-profits that goes beyond potential financial reimbursements (Crittenden and Claussen, 2000).

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Strategic management, may sustenance building and better-quality ties with central players, for instance supporters and partners, and working with outside organizations. It has designated that NGOs are looking to augment not simply their financial presentation but also their social performance (Balser and McClusky, 2005).

Strategic management might also promote the efficiency and efficacy of programs and initiatives, as well as promoting the efficient use of scarce funding (Mchatton, Bradshaw, Gallagher and Reeves, 2011). This provisions the supposition that the efficiency of management can lead to recovering performance of the program, as this efficiency provides a basis for improving and growing the programs and services of NGOs.

The literature highlights the implementation of strategic management in NGOs as an instrument for cultivating performance (Bryson; 2011; Moore, 2000; Morrisette and Oberman, 2013; Poister, Pitts and Edwards, 2010). This research aims to explore the role of strategic management on the performance of NGOs in the light of the literature. In the following section, the performance indicators of NGOs are examined. Then, a review on the studies regarding the impact of strategic management of the performance of the NGOs is provided in the subsequent section.

2. PERFORMANCE OF NGOs

NGOs have been defined as civil society organizations specialized to help the needy or disadvantaged or trained to pursue a common interest and/or act on a particular issue that has adverse effects on the well-being of people as a whole (Haddock, 2001). NGOs are very diverse groups of different organizations that span a wide range: from small volunteer organizations in the United Nations to multimillion-dollar organizations with thousands of employees. Non-governmental organizations are organized in the public or joint interest (Salamon, 1999). A Non-governmental organization is a comprehensive open system, or a recognizable set of independent parts that are collected in an organized way and interact with the environment. They are centrally established performers in non-formal interventions, counting well-being, edification, advanced tutoring, and straightforward services, with the formation of the aged, the conception of policies and institutions, awareness-raising of governance, etc (Haddock, 2002).

Typical NGO systems include procedures, processes, and an agreed way of working. The main internal systems of NGOs are policymaking, strategy development, coordination and decisionmaking, operational planning and budgeting, reflection, learning, quality improvement, human resources management, information. communication, and accountability (Fowler and Malunga, 2010). The internal systems create an infrastructure to support stability and coherence so that different programs and organization as a whole can make the most of their potential (Human and Zaimann, 1995). Funders of NGOs are concerned with directing their donations in order to encounter the appropriate social dealings. Hence, an NGO works in the zones of accountability, integrity, interior audit and financial management (Edwards, 1999).

Measuring performance is a procedure to evaluate progress towards pre-determined objectives. Measuring assesses and improves the production processes of an organization, and the outcomes need properly assessed. Inappropriate to be measurements of performance not only undercut but also distort the efforts of the organization (Gunes and Peschke, 2020). As Ghalayini and Noble (1996) stated, systems for performance evaluation have gone from a solely economic focus to a wider business feature over their history.

Measurement and management of the performance of nonprofit groups is not only a planning tool to help them to assess the impact, consequences and outcomes, it is also a powerful tool to provide internal feedback and learning. It consequently appears as the most crucial way to treat and process information effectively in NGOs and to provide that information to relevant stakeholders such as target groups, partners, donors and other public bodies. These organizations aim to provide accessible and quality services, meet the needs of the public, and make efficient and effective use of the available resources. The problems in measuring performance in these organizations are related to the analysis of performance measurement models, which are not easy for organizations to adapt to non-quantifiable and multiple goals as these organizations focus on processes without results. According to Bilgen (2018) the measurement of performance in such organizations several difficulties faces in implementation. Creating certain performance indicators is a tough activity, as not all objectives are measurable, but also comparative analyses are often used.

Furthermore, the definition of the outputs, however, is a tough undertaking, due to their complicated functions. One way of defining NGOs performance needs the connection between objectives, means and outcomes, so that performance become a result of concurrent attempts to attain efficiency, efficiency and an appropriate expenditure (Drazewska, 2018).

Performance assessment for NGOs proves that performance measures and management are necessary and beneficial in dissimilar constructions, methodologies and procedures of organizational management (Hood and Peters, 2004). The literature presents theoretical and empirical framework studies that reveal the requirement, at all strategic levels, to assess and manage performance, structural transparency, administrative objectiveness, administrative learning, efficiency, efficiency and efficiency for NGOs. Recent research has shown that organization performance has a number of dimensions (Keeley, 1978).

An imperative part of the long-established measurement of NGO performance is to comprehend the suitable pointers to be painstaking when computing and evaluating the recital of NGOs the research to quantify NGO presentation focused on two major themes: internal and external pointers. These pointers re-count to the monetary recital of NGOs, together with admittance to finance, commercial efficiency, spending, and costs (Barnett, 1986).

In addition, it is not possible for NGOs to apply the use of typical financial performance metrics such as returns on assets, debts or ratios for profitability (Lindenberg, 2001). As NGOs focus on the usage of presentation material in their policy framework, the notion of measuring and performance management is vital. Management and access to results is viewed as a precondition for the activities of strategic planners of nongovernmental organizations. Furthermore, it is intimately tied to the budgeting structure inside NGOs because these organizations are seen as fundraising-oriented. The requirement for openness and responsibility for the many stakeholders is another reason for the essential to assess and control the efficiencies of NGOs. This is due to the demand from stakeholders for NGOs to show how they operate (Analoui and Samour, 2012).

Conventional elements like efficiency, efficiency and monetary performance, in addition to philosophies alike "governance" for example social outcomes and client response, are some commonly known dimensions (Kendall and Knapp, 2000). Edwards and Hulme (1995) emphasize that NGOs performance measurements include the identification and assessment of indicators principally relating to efficiency and efficiency.

Takata (2016) describes the outputs by way of a convinced outcome or superiority of the sequencer or project of an organization. As a rule, the relationship between input and output measurements leads to efficiency (Beh and Loo, 2013). These measures comprise stakeholder connection and satisfaction among beneficiaries. Measures to the satisfaction of beneficiaries are another imperative means of assessing the performance of NGOs and can serve as a result or as an indicator of effectiveness. NGOs can measure their effectiveness by designing and collecting performance indicators. Ahmad (2008) highlights that efficiency, fundraising, expenditure, evaluation and happiness of recipients are the most common measures utilized by NGOs.

Kalaycioglu (2005) points out that efficiency means balancing the number of resources used to achieve a target with what has been achieved; it refers to an input or comparison ratio. Mitchell, et al. (2015) defines efficiency as "the degree of savings with which the process consumes resources, especially time and money". Organizational efficiency consists of achieving the cost and time targets. It is, therefore, said that NGOs are effective when they achieve the project objectives at the possible and timely minimum costs (Clark, 2002).

The empirical and theoretical efficacy measurements are based on the maximum production volumes measured, which could have been achieved given the extent of the use of the inputs. This maxim is the effective limit commonly used as a reference point for measuring the relative effectiveness of observations (Mitchell et al., 2015). This means that efficiency is subjective and development projects need to devote resources to achieving project objectives without over-feeding the inputs.

NGOs are encouraged to strive for the efficiency of the organization, i.e. the degree or degree of implementation of the results. Fowler (1996) believes that efficiency is an effect, and the starting point for effectiveness in NGOs is what tasks, why, and how they affect each other. This is considered in the planning and implementation of projects as well as in strategic planning and never loses sight of the task of the organization. The efficiency indicators measure the extent to which they have

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achieved their objectives. They refer to the expected values. Typical examples include real anticipated sales, budget savings and project over-the-counter charges. In the case of a non-profit organization, the efficiency of the project aim would be established.

Morley et al. (2001), distinguishes effectiveness from efficiency in the way the process achieves the desired goal from the opinion of interpretation of the customer. According to Moxham (2010) "Effectiveness refers to an absolute level of input acquisition or results in achievement". The rapid achievement of a declared organizational objective; and in this sense, the managers are responsible for achieving the project objectives (Newman and Wallender, 1978).

Effectiveness measures the adequacy of an organization's purposes and the extent to which those objectives are attained. It is a question of applying knowledge, tools, and techniques to accomplish the purposes of the project. The creation and measurement of the effectiveness of a project begins when the scope is determined in the planning phase and the scope is based on the final objectives and deliveries that the customer or client needs. Although there seems to be a thin line between efficiency and efficiency, an organization can be efficient or efficient or both (Niven, 2008).

3. STRATEGIC PLANNING AND NGO PERFORMANCE

Eberlein et al. (2010) argues that successful implementation of strategic planning is a key for organizations to improve performance. Because, strategic planning takes a systemic approach when an enterprise is considered a subsystem. It permits executives to view the organization as an unabridged and the relations among the parties. It delivers a framework for coordinating and controlling the happenings of the organization, makes decisions across the enterprise and force targets to be defined to offer a basis for monitoring performance (Arslan and Johnson, 2010, p. 263).

Byrson (2004) states that strategic planning assistances to guide members of the organization so that their efforts can be comprehended where and to which the organization is heading. It specifies the industry in which the organization operates, the goals for which it strives, and the method by which it will be used. The strategic planning process is a thorough, logical and rational way of making the strategic choice of an organization. It reveals, clarifies and gives decision-making framework for future opportunities and risks. The targeted objectives are anticipated through strategy planning. A strategic plan outlines presentation and offers feedback on the expected aim (Bleiklie and Kogan, 2007).

Hirose (2004) believes the strategy planning process can be used to save and shape the company. Strategic planning typically miscarries because of failures or obstacles in the phase of implementation. The dispute regarding its operative as a tool for strategic management is continuous bv miscellaneous evidence of the relation amongst strategic planning organizational and accomplishment (Aras, 2019).

The formality of strategic planning processes comes largely from the philosophy of organization. Albrechts (2013) claims that the most formal control strategies created in stabile conditions are more adequate than in chaotic surroundings. While Andreasen, et al. (2008) asserts that there is no clear systematic link between the company's official strategic planning and its performance, Turshan et al. (2020) claims that the factors that measure the formality and the variables that reflect the coordination and control requirements of the organization have favorable relationships.

In an early study, Newman and Wallender III (1978) have found a strong positive relationship amongst strategic planning and the performance of companies in the publicly cited small Jordanian industrial enterprises. Donohue (2012) emphasizes that strategic planning has a positive partnership and a forward-looking association with the performance of SMEs.

According to Amal (2010) the consequences of ongoing strategic planning in NGOs are overcoming the complexity of strategic planning in all phases, conducting top-level management training courses in strategic plan, building an information system department, adapting clear, written and satisfactory monitoring and evaluation schemes, and recognizing the performance. Strategic achievements of NGOs have been identified by Ararat (2005) as the proved capacity to collect resources for organizational survival. Nevertheless, the acquisition of survival-wishing resources is not the only measurement of the performance of NGOs. Genc (2017) contended that the main task of these NGOs was to focus on the objectives anticipated by the target recipients and communities to assess the performance of these organizations based on their efficiency and efficiency in achieving the mutually identified social objectives.

Barnett (1986) presents a number of issues that may hinder the introduction of a strategic system for measuring presentation in the communal segment, namely communication difficulties, the lack of the necessary analytical competence of the persons concerned, the lack of skills aimed at exploiting the influence of the political factor with performance measurement According to the researcher, when measuring outputs; efficiency, economy, financial performance, quality of service, compliance with social and environmental requirements should be considered, so that a uniform model measuring performance at the level of these organizations cannot be built.

Measuring returns is important for NGOs due to the economic and social impact. However, most measurement reports and the output assessment systems focus on financial assets such as operating cost indicators, donations, and expenses. Moreover, given the efficiency with which NGOs respond to the needs of their support groups, it can be beneficial for them to achieve real objectives that can develop the lives of all people, members, organizations, communities, and society. However, the contact points of the NGOs may change. For instance, whilst some organizations such as charities focus on the social impact, some others such as professional organizations focus mainly on their members or both (Kalaycioglu, 2005).

Moxham (2010) asserts that there is no widespread agreement on the most important elements and measures to be used to assess NGO performance as performance terminology in NGOs is being misunderstood. According to Özbek (2015), most managers concentrates on program and project execution without focusing on the processes and operations of the organization. The author states that pragmatic financial factors, organizations, functions and the execution of the program/project strategically should in practice be an effective framework for non-governmental organizations, while the implementation of this agenda can be done only by identifying target descriptions.

The literature focuses on many frameworks for performance measurement in NGOs. For example, Al-Harethi and Al-Maamari (2018) provides an assessment system for the financial return of nongovernmental organizations. The framework comprises financing efficiency, public assistance, spending and economic efficiency. Similarly, the Better Business Bureau Charity Accountability Standards suggests a methodology to assess the return on investment from NGOs, which includes the economic side, efficiency and governance of measures on efficiency. In its approach, the financial side encompasses administration and creation of clear, accurate budgets and accounts, and not just efficient fundraising.

To reconcile activities with their objectives and to respond to the need for NGOs to measure and monitor the results of different groups. An NGO can quantity its performance by achieving the goals and the efficiency of the measures it sets (Al Shobaki, et al., 2017). The nonspecific program logic model is additional framework of performance planned to enable NGOs to monitor the evolution and achievement of their operations. Resources, actions, products, early results, interim results and long-term outcome with the recognition of external effects are key components of this framework (Neneh, and Van Zyl, 2012).

Other authors also established multi-dimensional frameworks to measure the success of nongovernmental organizations. Sunata and Tosun (2019), and Arslan and Johnson (2010) have also developed programs to measure the performance of NGOs, focusing on actions for programs and projects such as inputs, products, activities, results, and impacts. Likewise, Aras and Duman (2019) proposed a framework for measuring results, in which inputs, processes, products, and results are presented as performance measurements for NGOs. The outcome is measured by a number of processes, beginning with the formulation of the program or the objectives of the intervention, then by identified indicators of results involving the players involved in the assessment, and ultimately by information which will affect the ability of organizational learning. Likewise, Atzl (2010) developed the Quality Assurance Scale for Return Debt (PAQS), which provides a structure for expert feedback on measuring performance of NGOs.

Johnson's study (2007) suggested an Adjusted Production of Wood welfare (POW), made of nonresource, product, short term outcome and final outcome inputs, expenses and inputs. This framework reflects the undertaking and vision of NGOs to be standing. It also recognizes that the strategy, the organizational structure, and the systems are among the inputs. Donohue (2012) has developed a balanced scoreboard suitable for NGOs. It is a multifunctional framework for managing and measuring the results originally projected for the sequestered sector and has been adapted to measure the efficiency of NGOs (Turshan, et al., 2020).

Another by Abu Amuna, et al., (2017, p. 112-129) proposed system for measuring and controlling returns is the Annual Impact Assessment and Assessment System (AIMES). The authors depend on the pointers and ladders that are very close to the "balance scoreboard". Also, the "scoreboard" for social enterprises, which is thoroughly accompanying to the "balance board" but is much more closely linked at the operational than strategic level. The scoreboard framework includes current results, risks, project changes, and assets/capacity (Neneh, and Van Zyl, 2012) projected the Prism performance framework for communal institutions and NGOs. This multi-dimensional model is not envisioned primarily for determining program performance for instance input, results, outcomes and effects, but emphases on imperative processes and the vision of the stakeholders in nongovernmental organizations. This framework covers participants' plans, abilities, procedures, fulfillment and comments. It is also possible for NGOs to define their own performance metrics that match the requirements of stakeholders and major NGO processes, according to the authors. For the organizations of personal services, Lewis and Kanji (2009) established an additional multidimensional model. The model associates NGOs' performance with their use, the geographical aspect of their actions, and the evaluation of outcomes based on economic y, efficiency, efficiency, efficiency and efficiency.

Furthermore, the integrated and multidimensional model for organizational Destruction (MIMNOE) developed by Andreasen, et al. (2008) divides the efficiency of NGOs into two types: the management and effectiveness of the programs. The efficiency of management relates to the construction and schemes within NGOs, while the effectiveness of the program relates mainly to the measurement and evaluation of the results caused by the actions of (Lewis and Kanji, 2009) has established the framework for joint results. The authors have established, in this context, performance assessments of measures based on program (gratification and contribution), Communal actions (reinforcing the Community and socio-economic transformation), participant-based measurements (knowledge, behavior and status), as well as organizational actions (economics, structure, and management). Finally, the framework for decisionmaking was established by (Dannhauser and Boshoff, 2007, p.148-168). The frame is associated closely with the Sowa et al. model (2004). By integrating financial returns into the framework, the authors relied on program efficiency and management efficiency.

4. CONCLUSION

There has been a tremendous increase in the number, size, scope, reach and scope of international NGOs. Researchers try to understand more about these organizations as they receive increasing amount of attention for different reasons (Aboramadan, 2018). Despite the literature highlights the adoption of strategic management in NGOs as a mechanism for improving performance, there is a significant lack of consensus on the methods for evaluating NGO performance (Murtaza and Austin, 2011). In order to increase the

understanding of recent studies in the literature, this paper aims to review the impact of strategic planning on the performance of NGO's.

The literature strongly underlines the importance of the adoption of strategic management in NGOs as a tool to improve performance. The common view in the literature is that effective adoption of strategic management in NGOs positively influence their performance especially in developing countries. Because, it assists NGOs in formulating policies, standards, guidelines, and procedures in operations. It also highlights the possibilities that may exist and improves the planning process by extending best practices. Nevertheless, there is a need for more empirical studies that attempt to test the impact of strategic management practices on the performance of NGOs, highlighting the most relevant financial non-financial performance indicators and (Aboramadan and Borgonovi, 2016).

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